

370.0000 DOCUMENTARY TRANSFER TAX ACT

[370.0001](#) **Disclosure of Amounts.** Information pertaining to documentary transfer taxes paid, in the hands of the assessor, should be provided to assessees upon requests made pursuant to Revenue and Taxation Code sections 408 or 408.1. The assessor is required to provide market data in his possession to an assessee, and documentary transfer taxes information, if used by the assessor in arriving at market values, is market data subject to the disclosure requirements. C 3/25/77.

[370.0005](#) **Easements.** Easements are subject to the provisions of the Documentary Transfer Tax Act if they potentially may endure for a substantial period of time, such as perpetual easements, easements for life, and easements for a fixed period of years that can be renewed by the easement holders or are of sufficient length so as to approximate perpetual easements or easements for life. OAG 3/1/79 (No. CV 78-132, Vol. 62, p. 87).

[370.0010](#) **Preliminary Change Of Ownership Report.** Use of such reports by county recorders to compute the required documentary transfer tax does not violate Revenue and Taxation Code section 481, which does not appear to apply to such reports and which does not apply to county recorders. LTA 3/8/85 (No. 85/37).

[370.0015](#) **State Teachers' Retirement System.** Deeds transferring the title of real property to the State Teachers' Retirement System are not subject to a county documentary transfer tax. OAG 4/11/85 (No. 85-206, Vol. 68, p. 71).